

EXHIBIT B

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Counsel to the Debtors and
 Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT
 FOR THE EASTERN DISTRICT OF VIRGINIA
 RICHMOND DIVISION

- - - - - x
 : Chapter 11
 In re: :
 : Case No. 08-35653 (KRH)
 CIRCUIT CITY STORES, INC., :
 et al., : Jointly Administered
 :
 Debtors. :
 - - - - - x

AFFIDAVIT IN SUPPORT OF EMPLOYMENT OF SMART Business
 Advisory and Consulting, LLC/ AS A PROFESSIONAL UTILIZED
 IN THE ORDINARY COURSE OF BUSINESS

STATE OF Illinois)
) ss:
 COUNTY OF Cook)

Philip J. Olzen, being duly sworn, deposes and
 says:

i) I am a Managing Director of the firm SMART Business Advisory and Consulting, LLC (the "Firm"), which has been employed by the debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors")¹ in the ordinary course of their business. The Debtors wish to retain the Firm to continue providing such ordinary-course services during their chapter 11 cases. This Affidavit is submitted in compliance with the Order Granting Debtors' Motion For Order Pursuant To Bankruptcy Code Sections 105(A), 327, 330 And 331 Authorizing Debtors To Employ Professionals Utilized In The Ordinary Course Of Business (the "OCB Professionals Order").

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courcheval, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

1. The Firm was provided with a list of interested parties, a copy of which is annexed hereto as Exhibit 1, and conducted a search of Firm's records for the names identified thereon. Based on that search, neither I, the Firm, nor any member, counsel, or associate thereof, insofar as I have been able to ascertain, has any connection with the Debtors, their creditors or stockholders, or any party in interest herein, except as set forth hereinafter:

- (a) Bally Total Fitness Holding Corporations - Provide Personal Property Tax Compliance Services;
- (b) Home Depot International - Provide Real Estate Tax Consulting Services;
- (c) SunTrust Bank - Provide Sales Tax Consulting Services;
- (d) Olympus Corporation - Provide Personal Property Tax Compliance Services;

2. The Firm does not represent or hold any interest adverse to the Debtors or their estates with respect to the engagement for which we are to be retained.

3. [PLACEHOLDER FOR STATEMENT OF PAST REPRESENTATION OF THE DEBTORS]

4. This Firm and certain of its members, counsel, and associates may have in the past represented, currently represent, and may in the future represent entities that are claimants or equity security holders of the Debtors in matters totally unrelated to the Debtors' chapter 11 cases. None of those past or current representations are material. This Firm will be in a position to identify with specificity all such persons or entities when lists of all creditors of the Debtors have been prepared and will make any further disclosures as may be appropriate at that time. The Firm intends to apply for compensation for professional services rendered in connection with these chapter 11 cases directly to the Debtors, in accordance with the OCB Professionals Order, with such application to request compensation for services based on the hourly rates set forth below, plus reimbursement of actual and necessary expenses and other charges incurred by the Firm. The principal [attorneys and paralegals/other professionals] designated to represent the Debtors and their current standard rates are:

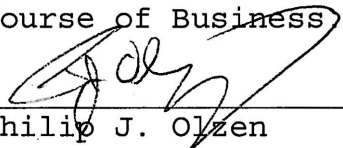
5. Payment is contingency fee based upon a percentage of the tax savings achieved for successful real estate tax appeals.

6. The rates set forth above are subject to periodic adjustments to reflect economic and other conditions. Such rates are the Firm's standard rates for work of this nature. The rates are set at a level designed to fairly compensate the Firm for the work of its [attorneys and paralegals/other professionals] and to cover fixed and routine overhead expenses. It is the Firm's policy to charge its clients in all areas of practice for all other expenses incurred in connection with a client's case. The expenses charged to clients include, among other things, [PLACEHOLDER FOR DESCRIPTION OF EXPENSES] and, in general, all identifiable expenses that would not have been incurred except for representation of a particular client. The Firm will charge the Debtors for these expenses in a manner and at rates consistent with charges made generally to the Firm's other clients.

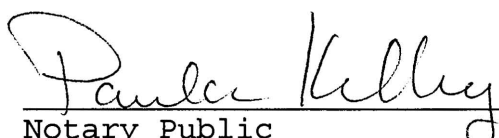
7. Except as provided in the OCB Professionals Order, no representations or promises have

been received by the Firm [nor by any member, counsel, or associate thereof] as to compensation in connection with these cases other than in accordance with the provisions of the Bankruptcy Code. The Firm has no agreement with any other entity to share with such entity any compensation received by the Firm in connection with these chapter 11 cases.

WHEREFORE, affiant respectfully submits this Affidavit in Support of Employment of SMART Business Advisory and Consulting, LLC as a Professional Utilized in the Ordinary Course of Business


Philip J. Olzen
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Sworn to before me this 28th day of January, 2009.


Notary Public
My Commission Expires: 3/20/12

